

(2) built in 1943, it was never large enough to accommodate its student population;

(3) the gross inadequacies of these classrooms sparked a student strike in 1951;

(4) the NAACP soon joined their struggles and challenged the inferior quality of their school facilities in court; and

(5) although the United States District Court ordered that the plaintiffs be provided with equal school facilities, they were denied access to the schools for white students in their area;

Whereas with respect to the South Carolina case of *Briggs v. R.W. Elliott*—

(1) in Clarendon County, South Carolina, the State NAACP first attempted, unsuccessfully and with a single plaintiff, to take legal action in 1947 against the inferior conditions that African-American students experienced under South Carolina's racially segregated school system;

(2) by 1951, community activists convinced African-American parents to join the NAACP efforts to file a class action suit in United States District Court;

(3) the court found that the schools designated for African-Americans were grossly inadequate in terms of buildings, transportation, and teacher salaries when compared to the schools provided for white students; and

(4) an order to equalize the facilities was virtually ignored by school officials, and the schools were never made equal;

Whereas with respect to the Delaware cases of *Belton v. Gebhart* and *Bulah v. Gebhart*—

(1) first petitioned in 1951, these cases challenged the inferior conditions of 2 African-American schools;

(2) in the suburb of Claymont, Delaware, African-American children were prohibited from attending the area's local high school, and in the rural community of Hockessin, Delaware, African-American students were forced to attend a dilapidated 1-room schoolhouse, and were not provided transportation to the school, while white children in the area were provided transportation and a better school facility;

(3) both plaintiffs were represented by local NAACP attorneys; and

(4) though the State Supreme Court ruled in favor of the plaintiffs, the decision did not apply to all schools in Delaware;

Whereas with respect to the District of Columbia case of *Bolling, et al. v. C. Melvin Sharpe, et al.*—

(1) 11 African-American junior high school students were taken on a field trip to Washington, D.C.'s new John Philip Sousa School for white students only;

(2) the African-American students were denied admittance to the school and ordered to return to their inadequate school; and

(3) in 1951, a suit was filed on behalf of the students, and after review with the Brown case in 1954, the United States Supreme Court ruled that segregation in the Nation's capital was unconstitutional;

Whereas on May 17, 1954, at 12:52 p.m., the United States Supreme Court ruled that the discriminatory nature of racial segregation "violates the 14th Amendment to the Constitution, which guarantees all citizens equal protection of the laws";

Whereas the decision in *Brown v. Board of Education* set the stage for dismantling racial segregation throughout the country;

Whereas the quiet courage of Oliver L. Brown and his fellow plaintiffs asserted the right of African-American people to have equal access to social, political, and communal structures;

Whereas our country is indebted to the work of the NAACP Legal Defense and Educational Fund, Inc., Howard University Law School, the NAACP, and the individual

plaintiffs in the cases considered by the Supreme Court;

Whereas Reverend Oliver L. Brown died in 1961, and because the landmark United States Supreme Court decision bears his name, he is remembered as an icon for justice, freedom, and equal rights; and

Whereas the national importance of the *Brown v. Board of Education* decision had a profound impact on American culture, affecting families, communities, and governments by outlawing racial segregation in public education, resulting in the abolition of legal discrimination on any basis: Now therefore be it

Resolved by the Senate (the House of Representatives concurring), That—

(1) the Congress recognizes and honors the 50th anniversary of the Supreme Court decision in *Brown v. Board of Education of Topeka*;

(2) the Congress encourages all people of the United States to recognize the importance of the Supreme Court decision in *Brown v. Board of Education of Topeka*; and

(3) by celebrating the 50th anniversary of the *Brown v. Board of Education of Topeka*, the Nation will be able to refresh and renew the importance of equality in society.

AMENDMENTS SUBMITTED AND PROPOSED

SA 3107. Mr. HARKIN (for himself, Mr. KENNEDY, Mr. AKAKA, Mr. BINGAMAN, Mrs. BOXER, Mr. BYRD, Ms. CANTWELL, Mrs. CLINTON, Mr. CORZINE, Mr. DASCHLE, Mr. DAYTON, Mr. DURBIN, Mr. EDWARDS, Mr. FEINGOLD, Mr. GRAHAM, of Florida, Mr. KERRY, Mr. KOHL, Mr. LAUTENBERG, Mr. LEAHY, Mr. LEVIN, Ms. MIKULSKI, Mrs. MURRAY, Mr. NELSON of Florida, Mr. PRYOR, Mr. REED, Mr. REID, Mr. ROCKEFELLER, Mr. SARBANES, Mr. SCHUMER, and Ms. STABENOW) proposed an amendment to the bill S. 1637, to amend the Internal Revenue Code of 1986 to comply with the World Trade Organization rulings on the FSC/ETI benefit in a manner that preserves jobs and production activities in the United States, to reform and simplify the international taxation rules of the United States, and for other purposes.

SA 3108. Ms. COLLINS proposed an amendment to the bill S. 1637, *supra*.

SA 3109. Mr. WYDEN (for himself, Mr. COLEMAN, Mr. ROCKEFELLER, Mr. BAUCUS, Mr. DAYTON, Mr. BROWNBACK, Mr. DODD, and Ms. SNOWE) proposed an amendment to the bill S. 1637, *supra*.

TEXT OF AMENDMENTS

SA 3107. Mr. HARKIN (for himself, Mr. KENNEDY, Mr. AKAKA, Mr. BINGAMAN, Mrs. BOXER, Mr. BYRD, Ms. CANTWELL, Mrs. CLINTON, Mr. CORZINE, Mr. DASCHLE, Mr. DAYTON, Mr. DURBIN, Mr. EDWARDS, Mr. FEINGOLD, Mr. GRAHAM of Florida, Mr. KERRY, Mr. KOHL, Mr. LAUTENBERG, Mr. LEAHY, Mr. LEVIN, Ms. MIKULSKI, Mrs. MURRAY, Mr. NELSON of Florida, Mr. PRYOR, Mr. REED, Mr. REID, Mr. ROCKEFELLER, Mr. SARBANES, Mr. SCHUMER, and Ms. STABENOW) proposed an amendment to the bill S. 1637, to amend the Internal Revenue Code of 1986 to comply with the World Trade Organization rulings on the FSC/ETI benefit in a manner that preserves jobs and production activities in the United States, to reform and simplify the international taxation rules of the United States, and for other purposes; as follows:

At the appropriate place, insert the following:

SEC. . . PROTECTION OF OVERTIME PAY.

Section 13 of the Fair Labor Standards Act of 1938 (29 U.S.C. 213) is amended by adding at the end the following:

"(k) Notwithstanding the provisions of subchapter II of chapter 5 and chapter 7 of title 5, United States Code (commonly referred to as the Administrative Procedures Act) or any other provision of law, any portion of the final rule promulgated on April 23, 2004, revising part 541 of title 29, Code of Federal Regulations, that exempts from the overtime pay provisions of section 7 any employee who would not otherwise be exempt if the regulations in effect on March 31, 2003 remained in effect, shall have no force or effect and that portion of such regulations (as in effect on March 31, 2003) that would prevent such employee from being exempt shall remain in effect. Notwithstanding the preceding sentence, the increased salary requirements provided for in such final rule at section 541.600 of such title 29, shall remain in effect."

SA 3108. Ms. COLLINS proposed an amendment to the bill S. 1637, to amend the Internal Revenue Code of 1986 to comply with the World Trade Organization rulings on the FSC/ETI benefit in a manner that preserves jobs and production activities in the United States, to reform and simplify the international taxation rules of the United States, and for other purposes; as follows:

On page 139, between lines 13 and 14, insert the following:

SEC. . . MANUFACTURER'S JOBS CREDIT.

(a) IN GENERAL.—Subpart D of part IV of subchapter A of chapter 1 (relating to business-related credits), as amended by this Act, is amended by adding at the end the following:

"SEC. 45S. MANUFACTURER'S JOBS CREDIT.

"(a) GENERAL RULE.—For purposes of section 38, in the case of an eligible taxpayer, the manufacturer's jobs credit determined under this section is an amount equal to the lesser of the following:

"(1) The excess of the W-2 wages paid by the taxpayer during the taxable year over the W-2 wages paid by the taxpayer during the preceding taxable year.

"(2) The W-2 wages paid by the taxpayer during the taxable year to any employee who is an eligible TAA recipient (as defined in section 35(c)(2)) for any month during such taxable year.

"(3) 22.4 percent of the W-2 wages paid by the taxpayer during the taxable year.

"(b) LIMITATION.—The amount of credit determined under subsection (a) shall be reduced by an amount which bears the same ratio to the amount of the credit (determined without regard to this subsection) as—

"(1) the excess of the W-2 wages paid by the taxpayer to employees outside the United States during the taxable year over such wages paid during the most recent taxable year ending before the date of the enactment of this section, bears to

"(2) the excess of the W-2 wages paid by the taxpayer to employees within the United States during the taxable year over such wages paid during such most recent taxable year.

"(c) ELIGIBLE TAXPAYER.—For purposes of this section, the term 'eligible taxpayer' means any taxpayer—

"(1) which has domestic production gross receipts for the taxable year and the preceding taxable year, and

"(2) which is not treated at any time during the taxable year as an inverted domestic corporation under section 7874.